

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 500 Section 500.245 Estimated Claims</b>
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**TITLE 86: REVENUE**

**PART 500  
Motor Fuel Tax**

**Section 500.245            Estimated Claims**

The Department will approve claims for refund of Motor Fuel Tax only when such claims are based upon a showing that such motor fuel was used for a nontaxable purpose, and that the part for which refund is claimed can, as a practical matter, be calculated and itemized. When such claims are estimated or calculated, they must be supported by verifiable documentation retained in the claimant's books and records. Only claims which can be supported by proof of the amount of motor fuel not used for a taxable purpose will be approved.

**(Source:** Amended at 22 Ill. Reg. 16322, effective August 25, 1998)